



To: Boards of Assessors
FROM: Robert G. Nunes, Deputy Commissioner & Director of Municipal Affairs, Division of Local Services
DATE: April 7, 2008
SUBJECT: ***2008 Massachusetts Domestic and Foreign Corporations Subject to Taxation***

This is to inform you that the listing of *2008 Massachusetts Domestic and Foreign Corporations Subject to Taxation*, issued pursuant to GL c. 58, §2, was published on our Internet website (<http://dorapps.dor.state.ma.us/corpbok/home/home.asp>) on April 7, 2008. We publish this list solely on the Internet to facilitate keyword and community based searches.

The *2008 Massachusetts Domestic and Foreign Corporations Subject to Taxation* lists all corporations registered to do business in Massachusetts as of January 1, 2008, including corporations that were granted “manufacturing” status or whose manufacturing status was revoked. Insurance companies and financial institutions are also included in this listing, but are listed separately under their own section headings because they are taxed differently from other corporations. The separate listings for financial institutions and insurance companies are based solely on returns filed by the entities, not on specific applications for such classification.

Every effort is made to include all manufacturing (M) and revocation (R) decisions made by the Massachusetts’ Department of Revenue’s Manufacturing Unit in this listing. However, some decisions occur after the listing release and are retroactive to January 1 of the current year. It is the policy of DOR to notify assessors of the subsequent decisions by letter. For informational purposes, a separate compilation of subsequent manufacturing and revocation decisions applicable in the current calendar year will be posted (updated) on our website throughout the year until the next list is issued. Assessors should periodically check the website for these updates.